

JAN 05 '12 -3 05 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre
6250 River Rd, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
www.firstunionrail.com

VIA UPS 2nd DAY AIR

January 3, 2012

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated December 15, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 29686.

The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation	Lessee:	Corning Incorporated
	One O'Hare Centre		One Riverfront Plaza
	6250 N River Road, Suite 5000		Corning, NY 14831
	Rosemont, IL 60018		

A description of the railroad equipment covered by the enclosed document is for one (1) hopper car marked FURX 892043.

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,



Marcia Dunne
Senior Documentation Specialist

Enclosures

(COIN010)

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ASSGN. NO.: COIN010

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 15th day of December, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Corning Incorporated ("Lessee"), a New York corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 4, 2011, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 7 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of December 15, 2011 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: [Signature]Name: JOHN J. THOMAS
PRESIDENT

Title: _____

By: Janice EnolvaName: Janice EnolvaTitle: Manager of DocumentationExecuted on this 23rd day of December, 2011.

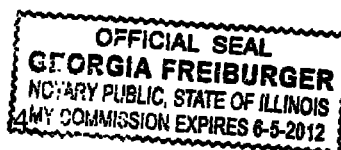
[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that JOHN J. THOMAS personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23rd day of December, 2011.
[Signature]
Notary Public

My Commission Expires:

6-2011
(Notary Public)


LESSEE:

CORNING INCORPORATED

ATTEST:

By: John Wagner
Name: JOHN WAGNER

Title: N.A. TRANSPORTATION MGR.

By: Tansy Hall
Name: Tansy Hall
Title: Transportation Analyst

Executed on this 15 day of December, 2011.

[CORPORATE SEAL]

Darla G. Shroyer
Notary Public, State of New York
Qualified in Schuyler County / Steuben
No. 01SH6180531
Commission Expires January 14, 2016

STATE OF New York
COUNTY OF Steuben

I, Darla G. Shroyer, a Notary Public of the County and State aforesaid,
certify that Tansy Hall personally appeared before me this day and
acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15 day of December, 2011.

Darla G. Shroyer
Notary Public

Commission Expires:

1/16/2016
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: One (1)

DESCRIPTION OF CARS: Covered Hopper Car.

CAR NUMBERS: FURX 892043